Vietnam Tariff Intelligence

# FTA rate comparison – 0403.20.91

| | |
|---|---|
| **HS code** | 0403.20.91 Yogurt; buttermilk, curdled milk and cream, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa / - Yogurt: / - - Other: / - - - Flavoured or containing added fruits (including pulp and jams), nuts or cocoa |
| **Country of origin** | — Not selected — |
| **Import date** | 2026-11-10 |
| **Generated** | 10/11/2026 08:26:41 |
| **Data version** | 2026.04.05 – BIEU THUE XNK 2026.04.05.xlsx |
| **Verification status** | Tariff data checked against the source file; advice/mappings are indicative; FTA eligibility not verified. |
| **Link** | https://mail.vietnamtariff.com/fta/compare/?hs=04032091 |

## FTA rate comparison

| Tariff scheme | Source value | Potentially applicable rate | Below MFN (pts) | Eligibility | Recommendation | Data basis |
|---|---|---|---|---|---|---|
| Ordinary import duty | 30 | 30% | | When MFN conditions are not met | | BT2026 |
| MFN | 20 | 20% | | Applies to WTO/MFN partners | | BT2026 |
| AANZFTA | 0 | 0% | 20.00 | Eligibility Not Verified | Lowest Published Rate | Consolidated BT2026 2022 - 2027 (một mức cho cả giai đoạn) |
| ACFTA | 0 | 0% | 20.00 | Eligibility Not Verified | Lowest Published Rate | Consolidated BT2026 2022 - 2027 (một mức cho cả giai đoạn) |
| AIFTA | 0 | 0% | 20.00 | Eligibility Not Verified | Lowest Published Rate | Consolidated BT2026 01/01/2026 - 31/12/2026 |
| AJCEP | 0 | 0% | 20.00 | Eligibility Not Verified | Lowest Published Rate | Consolidated BT2026 01/4/2026 - 31/3/2027 |
| AKFTA | 0(-KR) | 0% | 20.00 | Eligibility Not Verified | Lowest Published Rate | Consolidated BT2026 2022 - 2027 (một mức cho cả giai đoạn) |
| ATIGA | 0 | 0% | 20.00 | Eligibility Not Verified | Lowest Published Rate | Consolidated BT2026 2026 |
| CPTPP | 0 | 0% | 20.00 | Eligibility Not Verified | Lowest Published Rate | Consolidated BT2026 (VI) |

| Tariff scheme | Source value | Potentially applicable rate | Below MFN (pts) | Eligibility | Recommendation | Data basis |
|---|---|---|---|---|---|---|
| EVFTA | 0 | 0% | 20.00 | Eligibility Not Verified | Lowest Published Rate | Consolidated BT2026 2026 |
| RCEP (Annex A) | 0 | 0% | 20.00 | Eligibility Not Verified | Lowest Published Rate | Consolidated BT2026 2026 |
| RCEP (Annex B) | 0 | 0% | 20.00 | Eligibility Not Verified | Lowest Published Rate | Consolidated BT2026 2026 |
| RCEP (Annex C) | 0 | 0% | 20.00 | Eligibility Not Verified | Lowest Published Rate | Consolidated BT2026 2026 |
| RCEP (Annex D) | 0 | 0% | 20.00 | Eligibility Not Verified | Lowest Published Rate | Consolidated BT2026 2026 |
| RCEP (Annex E) | 0 | 0% | 20.00 | Eligibility Not Verified | Lowest Published Rate | Consolidated BT2026 2026 |
| RCEP (Annex F) | 0 | 0% | 20.00 | Eligibility Not Verified | Lowest Published Rate | Consolidated BT2026 2026 |
| UKVFTA | 0 | 0% | 20.00 | Eligibility Not Verified | Lowest Published Rate | Consolidated BT2026 2026 |
| VCFTA | 0 | 0% | 20.00 | Eligibility Not Verified | Lowest Published Rate | Consolidated BT2026 2026 |
| VJEPA | 0 | 0% | 20.00 | Eligibility Not Verified | Lowest Published Rate | Consolidated BT2026 01/4/2026 - 31/3/2027 |
| VKFTA | 0 | 0% | 20.00 | Eligibility Not Verified | Lowest Published Rate | Consolidated BT2026 2026 |
| VN-EAEU | 0 | 0% | 20.00 | Eligibility Not Verified | Lowest Published Rate | Consolidated BT2026 2026 |
| VN-LAO | 0 | 0% | 20.00 | Eligibility Not Verified | Lowest Published Rate | Consolidated BT2026 |
| AHKFTA | 7 | 7% | 13.00 | Eligibility Not Verified | Documentation Required | Consolidated BT2026 2026 |
| VIFTA | 2.8 | 2.8% | 17.20 | Eligibility Not Verified | Documentation Required | Consolidated BT2026 2026 |
| VN-CAM | | No data | | Eligibility Not Verified | Eligibility Not Confirmed | No data |
| VNCU | | No data | | Eligibility Not Verified | Eligibility Not Confirmed | No data |

"Published rate" comes from the source tariff. "Potentially applicable rate" is the numeric value after country exclusions; FTA eligibility always remains unverified.

This report is for reference, generated from the source tariff data and advisory rules. It is not a customs decision and does not confirm HS classification, FTA eligibility or legal validity. Users must verify against current legislation.